UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

OLIVIER MARTINEZ and SHEEBA, INC.,

Plaintiffs,

- against -

VAKKO HOLDING A.S., VAKKO TEKSTIL VE HAZIR GIYIM SANAYI ISLETMELERI A.S., CEM HAKKO, STARWORKS, LLC, TURK HAVA YOLLARI A.O., TURKISH AIRLINES, INC. and JOHN DOES, 1-10,

Defendants.

07 CV 3413 (LAP)

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for defendant Vakko Holding A.S. (a private non-governmental party) certifies that there is no publicly held corporation that owns 10% or more of the stock of Vakko Holding A.S. and that Vakko Holding A.S. has no parent company.

Dated:

New York, New York December 19, 2007

STEPTOE & JOHNSON LLP

By: /s/ Evan T. Barr

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Attorneys for Defendants Vakko Holdings A.S., Vakko Tekstil ve Hazir Giyim Sanayi Isletmeleri A.S., Cem Hakko and Starworks, LLC